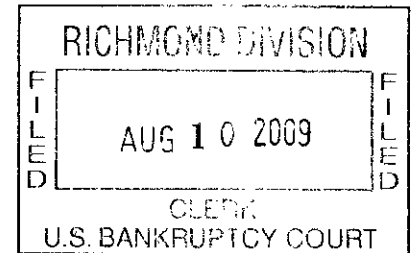


LANE COUNTY DEPARTMENT OF  
ASSESSMENT AND TAXATION  
Anette Spickard, Lane County Assessor  
Lane County Public Services Building  
125 East 8th Avenue  
Eugene, OR 97401  
Telephone: (541) 682-6798  
For Lane County



**IN THE UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF VIRGINIA  
RICHMOND DIVISION**

In re:  
  
CIRCUIT CITY STORES, INC., et al.,  
  
Debtors,

Jointly Administered  
  
Case No. 08-35653 (KRH)  
  
Chapter 11

**RESPONSE TO DEBTOR'S TWENTY  
FOURTH OMNIBUS OBJECTION**

**Date: August 18, 2009**  
**Place: U.S. Bankruptcy Court**

Lane County, Oregon, is filing concurrently herewith, an Amended Claim. County incorrectly listed the claim as secured, real property. The claim is on business personal property, and is not secured. A copy of the amended claim is attached.

Lane County requests that its claim not be dismissed, but instead be correctly reflected as per the attached


Wherefore, Creditor Lane County prays for an Order:

1. Denying the Objection;
2. Allowing its tax claim herein;

3. For such other and further relief as the Court may deem just and appropriate.

DATED this 7<sup>th</sup> day of August, 2009.

LANE COUNTY DEPARTMENT OF  
ASSESSMENT AND TAXATION

  
ANETTE SPICKARD,  
Lane County Assessor

UNITED STATES BANKRUPTCY COURT District of Virginia (Eastern)		PROOF OF CLAIM	THIS SPACE IS FOR COURT USE ONLY
Name of Debtor: Circuit City Stores, Inc.	Case Number: 08-35653-KRH		
Name of Creditor: (the person or other entity to whom the debtor owes money or property) ( <b>NOTE: STRIKE</b> any pre-printed text that is incorrect <b>AND</b> type or print correct information):  Lane County Tax Assessor	<input checked="" type="checkbox"/> Check this box to indicate that this claim amends a previously filed claim.  <b>Court Claim #1621 (if known)</b> Filed on: 12/12/2008		
Name and address where notices should be sent:  Lane County Tax Assessor Department of Assessment & Taxation 125 E. 8th Ave. Eugene, OR 97401  Creditor's Soc. Sec./Tax I.D. No.: <u>93 6002303</u>  Telephone Number: <u>(541) 682-3827</u>	<input type="checkbox"/> Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.  <input type="checkbox"/> Check this box if you are the debtor or trustee in this case.		
Name and address where payment should be sent (if different from above):  Telephone Number:			
<b>1. Amount of Claim as of Date Case Filed: \$ 5,876.96</b>  If all or part of your claim is secured, complete item 4 below; however, if all of your claim is unsecured, do not complete item 4.  If all or part of your claim is entitled to priority, complete item 5. <input type="checkbox"/> Check this box if claim includes interest or other charges in addition to the principal amount of claim. Attach itemized statement of interest or charges.			<b>5. Amount of Claim Entitled to Priority under 11 U.S.C. §507(a).</b> If any portion of your claim falls in one of the following categories, check the box and state the amount.  Specify the priority of the claim:  <input type="checkbox"/> Domestic support obligations under 11 U.S.C. §507(a)(1)(A) or (a)(1)(B).  <input type="checkbox"/> Wages, salaries, or commissions (up to \$10,950*) earned within 180 days before filing of the bankruptcy petition or cessation of the debtor's business, whichever is earlier - 11 U.S.C. §507 (a)(4)  <input type="checkbox"/> Contributions to an employee benefit plan- 11 U.S.C. §507 (a)(5)  <input type="checkbox"/> Up to \$2,425* of deposits toward purchase, lease, or rental of property or services for personal, family, or household use - 11 U.S.C. §507 (a)(7)  <input checked="" type="checkbox"/> Taxes or penalties owed to governmental units - 11 U.S.C. §507(a)(8)  <input type="checkbox"/> Other - Specify applicable paragraph of 11 U.S.C. §507(a)( )  <b>Amount Entitled to Priority</b>  <b>\$ 5,876.96</b>  <i>*Amounts are subject to adjustment on 4/1/10 and every 3 years thereafter with respect to cases commenced on or after the date of adjustment.</i>
<b>2. Basis for Claim: Property Taxes (5525363)</b> (See instruction #2 on reverse side.)			
<b>3. Last four digits of any number by which creditor identifies debtor: 5363</b>  <b>3a. Debtor may have scheduled account as:</b> (See instruction #3a on reverse side.)			
<b>4. Secured Claim</b> (See instruction #4 on verse side.) Check the appropriate box if your claim is secured by a lien on property or a right of setoff and provide the requested information.  <b>Nature of property or right of setoff:</b> <input type="checkbox"/> Real Estate <input type="checkbox"/> Motor Vehicle <input type="checkbox"/> Other <b>Describe:</b>  <b>Value of property:</b> \$ _____ <b>Annual Interest Rate:</b> _____ % <b>Amount of arrearage and other charges as of time case filed included in secured claim, if any:</b> <b>\$ _____ Basis for perfection:</b> <b>Amount of Secured Claim:</b> \$ _____ <b>Amount Unsecured:</b> \$ _____			
<b>6. Credits.</b> The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim <b>7. Documents.</b> Attach <b>NO MORE THAN FIVE (5), 8 1/2 x 11 INCH, PAGES</b> of redacted copies of any documents that support the claim, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, judgments, mortgages, and security agreements. You may also attach a summary. Attach redacted copies of documents providing evidence of perfection of a security interest. You may also attach a summary. (See instruction 7 and definition of "redacted" on reverse side.)  DO NOT SEND ORIGINAL DOCUMENTS. ATTACHED DOCUMENTS MAY BE DESTROYED AFTER SCANNING.  If the documents are not available, please explain:			
DATE:  8/7/09	<b>SIGN AND PRINT</b> the name AND title, if any, of the creditor or other person authorized to file this claim and state address and telephone number if different from the notice address above. Attach copy of power of attorney, if any.  x <i>Anette B. Spickard</i> Anette Spickard, Director		<b>MAIL CLAIM TO:</b>  Clerk, U.S. Bankruptcy Court
<b>NOTE: DO NOT FILE A CLAIM IF SAME ONE ALREADY FILED IN THIS CASE!!</b>			

**2008 LANE COUNTY PERSONAL PROPERTY TAX STATEMENT**

Account: 5525363

Alternate Property Number:

TCA: 01900

Legal Desc:

Location: 2730 GATEWAY LOOP

Bill To Party: CIRCUIT CITY STORES WEST COAST INC  
% TAX DEPT #3332  
PO BOX 42304  
RICHMOND VA 23242

Lender:

Delinquent Interest Computed Through: 11/10/2008

ACCOUNT VALUES		
Description	2007	2008
MKTTL	\$347,830	\$345,052
AVR	\$347,830	\$345,052
TVR	\$347,830	\$345,052

TAXES AND SPECIAL ASSESSMENTS			
Year	Description	Amount Assessed	Balance Due
2008	Property Tax Principal	\$5,876.96	\$5,876.96
Total for Tax Year 2008			\$5,876.96
Total Taxes and Assessments			\$5,876.96

Comment:

**Payment Terms**

**PAYMENT OPTIONS WITH DISCOUNTS**

Pay amount includes any unpaid prior year tax

Pay This Amount	Due By	To Receive Discount	
		Amount	Pct.
\$5,700.65	11/17/2008	\$176.31	3.0%
\$3,839.61	11/17/2008	\$78.36	2.0%

**PAYMENT INSTALLMENTS**

Amount includes any unpaid prior year tax

Pay This Amount	Due By
\$1,958.98	11/17/2008
\$1,958.99	2/17/2009
\$1,958.99	5/15/2009

**PLEASE RETURN THIS PORTION WITH YOUR PAYMENT**

PAYMENT OPTIONS WITH DISCOUNTS			
Pay amount includes any unpaid prior year tax			
Pay This Amount	Due By	To Receive Discount	
		Amount	Pct.
\$5,700.65	11/17/2008	\$176.31	3.0%
\$3,839.61	11/17/2008	\$78.36	2.0%

PAYMENT INSTALLMENTS	
Amount includes any unpaid prior year tax	
Pay This Amount	Due By
\$1,958.98	11/17/2008
\$1,958.99	2/17/2009
\$1,958.99	5/15/2009

**DISCOUNT IS LOST & INTEREST APPLIES AFTER DUE DATES**

CIRCUIT CITY STORES WEST COAST INC  
% TAX DEPT #3332  
PO BOX 42304  
RICHMOND VA 23242

Total Taxes and Assessments:

\$5,876.96

Account: 5525363

**Enter Payment Amount**

\$

Make payment to:

Lane County Tax Collector 125 E. 8th Avenue Eugene OR 97401-2968

CERTIFICATE OF SERVICE

I certify that on the 7th day of August 2009 I served an exact and complete copy of Lane County's RESPONSE TO DEBTOR'S TWENTY FOURTH OMNIBUS OBJECTION on:

Gregg M. Galardi  
Ian S. Fredericks  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
Attorneys at Law  
One Rodney Square  
PO Box 636  
Wilmington, DE 19899-0636

Chris L. Dickerson  
SKADDEN, ARPS, SLATE, MEAGHER & FLOM, LLP  
Attorneys at Law  
155 North Wacker Drive  
Chicago, IL 60606-1720

Dion W. Hayes  
Douglas M. Foley  
MCGUIREWOODS, LLP  
Attorneys at Law  
One James Center  
901 East Cary Street  
Richmond, VA 23219

by depositing it, or causing it to be deposited in the United States Post Office at Eugene, Oregon, in a sealed envelope with postage paid, addressed as above.

LANE COUNTY DEPARTMENT OF ASSESSMENT AND  
TAXATION

BY: Anette Spickard  
Anette Spickard  
Lane County Assessor